Amendments to the Claims

Please delete as-filed claims 1-20 with the following new claims 1-22:

1. (NEW) A sound system for a spa, the spa comprising a housing having an upper rim of substantially uniform elevation, the sound system comprising:

a head rest mounted on or below the upper rim so as not to substantially alter the substantially uniform elevation and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation; and

at least one electronic speaker positioned to transmit sound through the at least one sound emitting perforation in the head rest.

2. (NEW) The sound system as recited in claim 1, further comprising a source of sound positioned within the housing and distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

3. (NEW) The sound system as recited in claim 1, wherein the at least one speaker comprises at least one electronic speaker positioned within the head rest.

4. (NEW) The sound system as recited in claim 1, wherein the at least one sound emitting perforation comprises a plurality of perforations.

5. (NEW) The sound system as recited in claim 4, wherein the plurality of perforations comprises at least two sets of perforations.

6. (NEW) The sound system as recited in claim 1, wherein the head rest comprises a resilient material.

7. (NEW) The sound system as recited in claim 6, wherein the resilient material comprises one of polyurethane and polyethylene.

8. (NEW) The sound system as recited in claim 1, wherein the at least one electronic speaker comprises a plurality of electronic speakers.

9. (NEW) The sound system as recited in claim 1, further comprising at least one sound wave guide adapted to transmit sound waves from the at least one electronic speaker to the at least one sound emitting perforation in the head rest.

10. (NEW) The sound system as recited in claim 1, wherein the at least one electronic speaker comprises at least one marine-grade audio speaker.

11. (NEW) A spa having a sound system, the spa comprising:

a housing having an upper rim of substantially uniform elevation;

a head rest mounted adjacent the upper rim and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation; and

at least one electronic speaker mounted to transmit sound through the at least one sound emitting perforation in the head rest.

12. (NEW) The spa as recited in claim 11, further comprising a source of sound positioned distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

13. (NEW) The spa as recited in claim 11, wherein the housing having an upper rim of substantially uniform elevation facilitates at least one of the fabrication and the shipping of the spa.

14. (NEW) The spa as recited in claim 11, wherein the at least one sound emitting perforation comprises a plurality of perforations.

15. (NEW) The spa as recited in claim 14, wherein the plurality of perforations comprises at least two sets of perforations.

16. (NEW) A spa speaker head rest, the spa speaker head rest comprising:

a resilient main body adapted to support the head of an occupant of the spa, the resilient main body having at least one perforation for emitting sound produced by the speaker; and

means for mounting the resilient main body to the spa.

17. (NEW) The spa speaker head rest as recited in claim 16, wherein the at least one perforation comprises a plurality of perforations.

18. (NEW) The spa speaker head rest as recited in claim 17, wherein the plurality of perforations comprises two sets of perforations.

19. (NEW) The spa speaker head rest as recited in claim 16, wherein the spa speaker head rest is detachable.

20. (NEW) The spa speaker head rest as recited in claim 16, wherein the resilient main body comprises one of polyurethane and polyethylene.

21. (NEW) The spa speaker head rest as recited in claim 16, further comprising a light transferring insert.

22. (NEW) The spa speaker head rest as recited in claim 16, further comprising a fluid flow element.